

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to: 18-cv-07828;
19-cv-01785; 19-cv-01867; 19-cv-01893;
19-cv-01781; 19-cv-01783; 19-cv-01866;
19-cv-01895; 19-cv-01794; 19-cv-01865;
19-cv-01904; 19-cv-01798; 19-cv-01869;
19-cv-01922; 19-cv-01800; 19-cv-01788;
19-cv-01870; 18-cv-07827; 19-cv-01791;
19-cv-01792; 19-cv-01928; 19-cv-01926;
19-cv-01868; 18-cv-07824; 19-cv-01929;
19-cv-01803; 19-cv-01806; 19-cv-01906;
19-cv-01801; 19-cv-01894; 19-cv-01808;
19-cv-01810; 19-cv-01809; 18-cv-04833;
19-cv-01911; 19-cv-01898; 19-cv-01812;
19-cv-01896; 19-cv-01871; 19-cv-01813;
19-cv-01930; 18-cv-07829; 18-cv-04434;
19-cv-01815; 19-cv-01818; 19-cv-01931;
19-cv-01918; 19-cv-01873; 19-cv-01924;
19-cv-10713; 21-cv-05339.

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER REGARDING SCHEDULE
FOR CHOICE OF LAW BRIEFS**

WHEREAS, on June 24, 2024, plaintiff Skatteforvaltningen (“SKAT”) filed its Memorandum of Law on Issues of Disputed Foreign Law and Choice of Law (ECF No. 1071), in which it argued that the Danish standard of proof applies to SKAT’s fraud and aiding and abetting fraud claims;

WHEREAS, on July 24, 2024, defendants filed their Memorandum of Law in Opposition to Plaintiff's Memorandum of Law (ECF No. 1114), in which they argued that New York's standard of proof applies to SKAT's fraud and aiding and abetting fraud claims;

WHEREAS, on November 19, 2024, the Court issued its Order (ECF No. 1234) requesting that the parties submit supplemental briefing on the question whether New York or Danish law governs the burden of proof for SKAT's fraud claims and directing the parties to agree to a briefing schedule providing for the filing of the final brief on or before January 3, 2025;

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned counsel for the parties that:

1. Plaintiff SKAT shall submit its brief of no more than ten pages on or before December 11, 2024.
2. Defendants shall submit a response brief of no more than ten pages on or before January 3, 2025.

Dated: New York, New York
November 27, 2024

By: /s/ Marc A. Weinstein
Marc A. Weinstein
HUGHES HUBBARD & REED LLP
One Battery Park Plaza
New York, NY 10004-1482
Telephone: (212) 837-6000
Fax: (212) 422-4726
marc.weinstein@hugheshubbard.com

*Counsel for Plaintiff Skatteforvaltningen
(Customs and Tax Administration of the
Kingdom of Denmark)*

By: /s/ Sharon L. McCarthy
(e-signed with consent)
Sharon L. McCarthy
Nicholas S. Bahnsen
Daniel C. Davidson
KOSTELANETZ LLP
7 World Trade Center, 34th Floor
New York, New York 10007
Telephone: (212) 808-8100
smccarthy@kostelanetz.com

Counsel for Defendants John van Merkensteijn, III, Elizabeth van Merkensteijn, Azalea Pensión Plan, Basalt Ventures LLC Roth 401(K) Plan, Bernina Pension Plan, Bernina Pension Plan Trust, Michelle Investments Pension Plan, Omineca Pension Plan, Omineca Trust, Remece Investments LLC Pension Plan, Starfish Capital Management LLC Roth 401(K) Plan, Tarvos Pension Plan, Voojo Productions LLC Roth 401(K) Plan, Xiphias LLC Pension Plan

By: /s/ Peter G. Neiman
(e-signed with consent)
Peter G. Neiman
Andrew Dulberg
WILMER CUTLER PICKERING
HALE AND DORR LLP
7 World Trade Center
250 Greenwich Street
New York, NY 10007
Telephone: (212) 230-8800
Peter.Neiman@wilmerhale.com

Attorneys for Richard Markowitz, Jocelyn Markowitz, Avanix Management LLC Roth 401(K) Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, RJM Capital Pension Plan, RJM Capital Pension Plan Trust, Routt Capital Pension Plan, Routt Capital Trust

By: /s/ David L. Goldberg
(e-signed with consent)
David L. Goldberg
Michael M. Rosensaft
KATTEN MUCHIN ROSENMAN LLP
50 Rockefeller Plaza
New York, NY 10020
Telephone: (212) 940-8800
david.goldberg@katten.com

Attorneys for Defendants Robert Klugman, RAK Investment Trust, Aerovane Logistics LLC Roth 401K Plan, Edgepoint Capital LLC Roth 401K Plan, Headsail Manufacturing LLC Roth 401K

*Plan, The Random Holdings 401K Plan, The
Stor Capital Consulting LLC 401K Plan*

SO ORDERED:

Hon. Lewis A. Kaplan
United States District Judge